

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
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**ORDER GRANTING THE RESCAP LIQUIDATING TRUST’S SIXTY-FOURTH  
OMNIBUS CLAIMS OBJECTION (NO LIABILITY TAX CLAIMS)**

Upon the sixty-fourth omnibus claims objection, dated April 30, 2014 [Docket No. 6846] (the “Objection”),<sup>1</sup> of The ResCap Liquidating Trust (the “Liquidating Trust”) established pursuant to the terms of the confirmed Plan filed in the above-referenced Chapter 11 Cases, as successor in interest to the Debtors, seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the Late-Filed Claim on the basis that it was filed after the Governmental Bar Date; the No Liability Claims on the basis that they are not liabilities of the Debtors’ estates; and the Paid Tax Claims on the basis that they are no longer valid because the Debtors or the Liquidating Trust fully satisfied such claims in the ordinary course of business, all as more fully described in the Objection and on Exhibit C annexed hereto; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C.

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

§ 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and upon consideration of the Objection, the *Declaration of Deanna Horst in Support of The ResCap Liquidating Trust's Sixty-Fourth Omnibus Objection to Claims (No Liability Tax Claims)*, annexed to the Objection as Exhibit 1-A, and the *Declaration of P. Joseph Morrow IV in Support of The ResCap Liquidating Trust's Sixty-Fourth Omnibus Objection to Claims (No Liability Tax Claims)*, annexed to the Objection as Exhibit 1-B; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Liquidating Trust, the Liquidating Trust's beneficiaries, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit A annexed hereto under the heading "*Claims to be Disallowed and Expunged*" (the "Late-Filed Claim") is hereby disallowed and expunged in its entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto (the "No Liability Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit C annexed hereto (the "Paid Tax Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to disallow and expunge the Late-Filed Claim, No Liability Claims, and Paid Tax Claims identified on the schedules attached as Exhibit A, Exhibit B, and Exhibit C, hereto so that such claims are no longer maintained on the Claims Register; and it is further

ORDERED that the Liquidating Trust is authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A, Exhibit B, or Exhibit C annexed to this Order, and all rights to object on any basis are expressly reserved with respect to any claim that is not listed on Exhibit A, Exhibit B, or Exhibit C annexed hereto; and it is further

ORDERED that this Order shall be a final order with respect to each Late-Filed Claim, No Liability Claim, and Paid Tax Claim identified on Exhibit A, Exhibit B, and Exhibit C annexed hereto, as if each such Late-Filed Claim, No Liability Claim, and Paid Tax Claim had been individually objected to; and it is further

ORDERED that this Court retains jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: June 10, 2014  
New York, New York

/s/Martin Glenn  
MARTIN GLENN  
United States Bankruptcy Judge

**Exhibit A**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT A

SIXTY-FOURTH OMNIBUS OBJECTION - LATE FILED CLAIMS (NON-BORROWER CLAIMS)

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
NORWALK CITY TAX COLLECTOR OF NORWALK CITY 125 EAST AVE-ROOM 105 NORWALK, CT 06851	6844	04/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$435.56 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

**Exhibit B**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT B  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
1 Dane County Treasurer 210 MLK Jr Blvd Rm 114 Madison, WI 53703	214	06/28/2012	Administrative Priority Administrative Secured \$0.00 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	(i) Debtors' books and records do not indicate any basis for liability with respect to subject property; and (ii) claimant provided insufficient information and documentation to establish validity of claim, and has not responded to Debtors' attempts to contact such claimant for additional information.
2 PORTLAND BORO NRTHMP TC OF PORTLAND BOROUGH PO BOX 476 206 DIVISION ST PORTLAND, PA 18351	887	10/01/2012	Administrative Priority Administrative Secured Secured BLANK Priority General Unsecured	Residential Capital, LLC	12-12020	(i) Debtors' books and records do not indicate any basis for liability with respect to subject property; and (ii) claimant provided insufficient information and documentation to establish validity of claim, and has not responded to Debtors' attempts to contact such claimant for additional information.
3 HARMONY TOWNSHIP RD 3 BOX 220A T C OF HARMONY TOWNSHIP SUSQUEHANNA, PA 18847	5804	11/20/2012	Administrative Priority Administrative Secured Secured Priority BLANK General Unsecured	Residential Capital, LLC	12-12020	(i) Debtors' books and records do not indicate any basis for liability with respect to subject property; and (ii) claimant provided insufficient information and documentation to establish validity of claim, and has not responded to Debtors' attempts to contact such claimant for additional information.
4 City of Waterbury c/o Office of Corporation Counsel 235 Grand Street, Third Floor Waterbury, CT 06702	739	09/25/2012	Administrative Priority Administrative Secured \$2,533.60 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
5 City of Memphis Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	1207	10/15/2012	Administrative Priority Administrative Secured \$1,463.68 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
6 Nueces County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5918	11/23/2012	Administrative Priority Administrative Secured \$1,475.00 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT B  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
Limestone County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5930	11/23/2012	Administrative Priority Administrative Secured \$1,024.87 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
Lake County Tax Collector Attn Bankruptcy P.O. Box 327 Tavares, FL 32778	6868	06/26/2013	Administrative Priority Administrative Secured \$1,996.79 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
Multnomah County - DART Assessment, Recording & Taxation PO Box 2716 Portland, OR 97208-2716	352	07/30/2012	Administrative Priority Administrative Secured \$9,110.50 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied.
City of Copper Canyon Sawko & Burroughs, P.C. 1172 Bent Oaks Dr Denton, TX 76210	468	09/12/2012	Administrative Priority Administrative Secured \$2,994.92 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Debtors' books and records do not indicate any basis for liability with respect to subject property.
MYKEE, LAKE PO BOX 298 LAKE MYKEE TREASURER HOLTS SUMMIT, MO 65043	878	10/01/2012	Administrative Priority Administrative Secured \$2,238.67 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Debtors' books and records do not indicate any basis for liability with respect to subject property.
Clay County Tax Collector PO Box 218 Green Cove Springs, FL 32043	139	06/18/2012	Administrative Priority Administrative Secured \$5,156.21 Secured Priority General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Debtors' books and records do not indicate any basis for liability with respect to subject property.

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EXHIBIT B  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
13 Lake Dallas Independent School District Sawko & Burroughs, P.C. 1172 Bent Oaks Dr Denton, TX 76210	465	09/12/2012	Administrative Priority Administrative Secured \$2,276.51 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Debtors' books and records do not indicate any basis for liability with respect to subject property.
14 City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5761	11/19/2012	Administrative Priority Administrative Secured \$3,280.99 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Debtors' books and records do not indicate any basis for liability with respect to subject property.
15 Falls County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5927	11/23/2012	Administrative Priority Administrative Secured \$17.31 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtors' books and records do not indicate any basis for liability with respect to subject property.
16 BLACK HAWK COUNTY TREASURER 316 E 5TH ST. WATERLOO, IA 50703	6878	07/22/2013	Administrative Priority Administrative Secured Secured \$6,360.50 Priority General Unsecured	Residential Funding Company, LLC	12-12019	Debtors' books and records do not indicate any basis for liability with respect to subject property.
17 FORSYTH COUNTY TAX COLLECTOR PO BOX 82 WINSTON-SALEM, NC 27102-0082	552	09/18/2012	Administrative Priority Administrative Secured \$3,531.83 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	With respect to Parcel No. 6833-46-8147.00, the Debtors' books and records do not indicate any basis for liability with respect to subject property. The Liquidating Trust also confirmed via the County website that taxes for the period claimed in the POC have been paid for Parcel No. 6875-41-4185.00.
18 DONA ANA COUNTY CLERK 845 N MOTEL BLVD LAS CRUCES, NM 88007	836	09/27/2012	Administrative Priority Administrative Secured \$4,008.49 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	With respect to Parcel Nos. 17-11493 & 03-07454, the Liquidating Trust confirmed via the County website that taxes for the periods claimed in POC have been paid. The Debtors' records reflect that taxes have been paid and satisfied for Parcel No. 03-17332.

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Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
ST CLAIR COUNTY ASHVILLE REVENUE COMMISSIONER ASHVILLE, AL 35953	904	10/01/2012	Administrative Priority Administrative Secured \$489.18 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Taxes have been paid and satisfied.
20 South Texas ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5915	11/23/2012	Administrative Priority Administrative Secured \$48.00 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
21 South Texas College Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5920	11/23/2012	Administrative Priority Administrative Secured \$147.04 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
22 Fulton County Tax Commissioner 141 Pryor St Suite 1115 Atlanta, GA 30303	2890	11/09/2012	Administrative Priority Administrative Secured Secured \$6,404.69 Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
23 Montgomery County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5828	11/19/2012	Administrative Priority Administrative Secured \$4,205.02 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
24 City of McAllen Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5921	11/23/2012	Administrative Priority Administrative Secured \$420.82 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.

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SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
25 Mission CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5931	11/23/2012	Administrative Priority Administrative Secured \$793.88 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
26 Rio Grande City CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5933	11/23/2012	Administrative Priority Administrative Secured \$111.80 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
27 Richland County Treasury Barbara White PO Box 11947 Columbia, SC 29211	685	09/24/2012	Administrative Priority Administrative Secured Secured \$7,720.32 Priority General Unsecured	Residential Capital, LLC	12-12020	Claimant provided insufficient documentation to establish validity of claim. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
28 SARASOTA COUNTY SARASOTA COUNTY TAX COLLECTOR 101 S WASHINGTON BLVD SARASOTA, FL 34236	5829	11/19/2012	Administrative Priority Administrative Secured Secured Priority \$13,466.11 General Unsecured	GMAC Mortgage, LLC	12-12032	Claimant provided insufficient documentation to establish validity of claim. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
29 Douglas County Tax Commissioner P.O. Box 1177 Douglasville, GA 30133	412	08/07/2012	Administrative Priority Administrative Secured \$1,093.85 Secured Priority \$6,721.63 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied.
30 MENDOCINO COUNTY MENDOCINO COUNTY TAX COLLECTOR 501 LOWGAP RD ROOM 1060 UKIAH, CA 95482	1009	10/05/2012	Administrative Priority Administrative Secured \$10,879.69 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied by Debtors.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT B  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
Durham County Tax Office PO Box 3397 Durham, NC 27702	1060	10/09/2012	Administrative Priority Administrative Secured \$4,913.43 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
Sharyland ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5938	11/23/2012	Administrative Priority Administrative Secured \$6,666.42 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
The County of Williamson, Texas, Collecting Property Taxes for Itself and for The City of Hutto, Texas, Hutto Independent Sch Lee Gordon McCreary, Veselka, Bragg & Allen P.C. PO Box 1269 Round Rock, TX 78680-1269	2043	11/01/2012	Administrative Priority Administrative Secured \$11,064.10 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	With respect to Parcel Nos. R402411 & R374365, the unpaid taxes cited within the proof of claim cover a period of time after the loan was paid in full for the first property and after the Debtors' Real Estate Owned (REO) was sold for the second. The Debtors' records reflect that taxes for Parcel No. R452848 have been paid and satisfied. For Parcel No. R083188, the Debtor paid and satisfied. For Parcel No. R09520205300 & 0059090002100, the Liquidating Trust confirmed via the County website that taxes for the periods claimed in POC have been paid. For Parcel No. 0086270021700, the Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
Willis Independent School District Michael J. Darlow Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston, TX 77008	6212	11/30/2012	Administrative Priority Administrative Secured \$3,394.86 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	With respect to Parcel Nos. 009520205300 & 0059090002100, the Liquidating Trust confirmed via the County website that taxes for the periods claimed in POC have been paid. For Parcel No. 0086270021700, the Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
Katy ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	34	05/29/2012	Administrative Priority Administrative Secured \$4,131.65 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT B  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
36 Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	105	06/18/2012	Administrative Priority \$14,499.90 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied.
37 GRAHAM COUNTY TREASURER PO BOX 747 SAFFORD, AZ 85548	1205	10/15/2012	Administrative Priority Administrative Secured \$1,069.68 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtors' books and records do not indicate any basis for liability with respect to subject property. Taxes have been paid and satisfied by Debtors. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
38 Pinal County Treasurer Dolores J Doolittle PO Box 729 Florence , AZ 85132	143	06/18/2012	Administrative Priority Administrative Secured \$10,492.21 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied by Debtors.
39 Davis County Treasurer P.O. Box 618 Farmington, UT 84025-0618	255	07/06/2012	Administrative Priority Administrative Secured \$1,946.44 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
40 Dallas County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4891	11/16/2012	Administrative Priority Administrative Secured \$11,531.91 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT B  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged						
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5765	11/19/2012	Administrative Priority Administrative Secured \$12,878.54 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
The County of Denton, Texas, Collecting Property Taxes for Itself and for The City of The Colony, Texas, Krum Independent Sch Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2033	11/01/2012	Administrative Priority Administrative Secured \$18,134.26 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	With respect to the 9 properties in the proof of claim. For Parcel Nos. 178433DEN, 194552DEN, 29738DEN & 2312DEN, the unpaid taxes cited within the proof of claim cover a period of time after the loan was paid in full. For Parcel Nos. 235443DEN & 4027DEN, the Debtors' records reflect that taxes have been paid and satisfied. With respect to Parcel Nos. 237475DEN & 234759DEN, the Debtor was not a property owner. The Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. For Parcel No. 938646DEN, the Debtors' books and records do not indicate any basis for liability with respect to subject property.
The County of Harrison, Texas, Collecting Property Taxes for Itself and for Harrison County Emergency Services District #1 Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2030	11/01/2012	Administrative Priority Administrative Secured \$637.62 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Taxes have been paid and satisfied by Debtor. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.

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**Exhibit C**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT C  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	Dutchess County Commissioner of Finance 22 Market Street Poughkeepsie, NY 12601	958	10/01/2012	Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	GMAC Mortgage USA Corporation	12-12031
2	Dutchess County Commissioner of Finance 22 Market Street Poughkeepsie, NY 12601	959	10/01/2012	Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019
3	Carrollton-Farmers Branch Independent School District c/o Andrea Sheehan Law Offices of Robert E. Luna, P.C. 4411 North Central Expressway Dallas, TX 75205	1336	10/24/2012	Administrative Priority Administrative Secured \$2,534.66 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
4	Pharr - San Juan - Alamo ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5932	11/23/2012	Administrative Priority Administrative Secured \$920.31 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
5	City of San Juan Diane W. Sanders Linebarger Goggan Blair & Sampson LLP P.O. Box 17428 Austin, TX 78760-7428	5937	11/23/2012	Administrative Priority Administrative Secured \$500.11 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032



In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT C  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
6	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	6437	01/18/2013	Administrative Priority Administrative Secured \$1,938.93 Secured Priority General Unsecured	Residential Capital, LLC	12-12020
7	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	228	07/02/2012	Administrative Priority Administrative Secured \$4,072.96 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
8	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	234	07/02/2012	Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
9	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	324	07/23/2012	Administrative Priority Administrative Secured \$1,022.09 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
10	PORTER COUNTY PORTER COUNTY TREASURER 155 INDIANA AVENUE SUITE 209 VALPARAISO, IN 46383	677	09/24/2012	Administrative Priority Administrative Secured \$1,985.19 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)  
EXHIBIT C  
SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
11	Lewisville Independent School District c/o Andrea Sheehan Law Offices of Robert E. Luna, P.C. 4411 North Central Expressway Dallas, TX 75205	1337	10/24/2012	Administrative Priority Administrative Secured \$1,656.11 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
12	LA JOYA ISD DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 17428 AUSTIN, TX 78760-7428	5929	11/23/2012	Administrative Priority Administrative Secured \$927.06 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032